

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2006**

☒ BUDGET 53A-19-101

6/21/2005

Date of Hearing

6/21/2005

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

38 Provo

Entity

Kerry Smith

5/31/2005

Prepared by

Date

KerryS@Provo.edu

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Kerry Smith
Signature of Business Administrator:

5/31/2005

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

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38 Provo 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	12,410,623	12,409,000	-	12,886,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	55,363	31,536		23,634
1320 Tuition from Other LEAs Within the State	578,228	600,000		-
1330 Tuition From Other LEAs Outside the State	47,887	78,000		80,000
1410 Transportation Fees From Pupils or Parents	107,669	80,000		109,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	245,410	284,150		300,000
1700 Student Activities				
1900 Other Revenues From Local Sources	1,117,886	1,394,198		1,376,638
1910 Rentals	8,740	400		-
1920 Contributions and Donations from Private Sources/Foundation	7,327	10,787		-
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments		700,000		700,000
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	14,579,133	15,588,071	-	15,475,272

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38 Provo 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	19,107,472	19,978,959		21,500,000
3015	Necessary Existent Small Schools	-			
3020	Professional Staff	2,244,146	2,338,218		2,443,320
3025	Administrative Costs	53,750	54,549		57,000
Restricted Basic Programs					
3105	Special Education -- Add-On	4,471,424	4,542,215		4,271,622
3110	Special Education -- Self-Contained	900,495	855,222		918,231
3120	Extended Year Program -- Severely Disabled	37,373	39,269		40,756
3125	Special Education -- State Programs	64,513	70,804		70,000
3155	Applied Technology -- Add-On	1,399,294	1,412,591		1,587,431
3160	Applied Technology -- Set-Aside	83,151	71,429		44,432
3230	Class Size Reduction (State Funds)	1,690,957	1,756,545		1,878,356
TOTAL BASIC SCHOOL PROGRAM GENERATED		30,052,575	31,119,801	-	32,811,148
Other Minimum School Programs					
3211	Gifted and Talented	49,368	49,330		51,253
3212	Advanced Placement	47,663	48,537		48,537
3213	Concurrent Enrollment	124,778	113,909		113,909
3215	At-Risk -- Regular Program	169,991	170,542		178,240
3218	At-Risk -- Homeless and Minority	47,597	55,340		55,340
3219	At-Risk -- MESA	25,200	27,201		25,000
3220	At-Risk -- Gang Prevention	65,169	70,000		68,000
3221	At-Risk -- Youth-in-Custody	1,356,025	1,352,878		1,326,378
3255	Quality Teaching Block Grant	1,668,308	1,621,312		1,660,176
3260	Local Discretionary Block Grant	571,836	571,422		573,375
3270	Interventions for Student Success Block Grant	492,253	498,392		530,720
3405	Social Security and Retirement	6,485,428	7,172,637		7,489,584
3415	Pupil Transportation	1,254,622	1,185,681		1,185,681
3423	Out-of-State Tuition				
3466	Highly Impacted Schools	362,257	364,699		364,699
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	224,450	258,457		265,153
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		42,997,520	44,680,138	-	46,747,193
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		42,997,520	44,680,138	-	46,747,193
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	275,420	391,286		216,656
3710	Driver Education (Behind-the-Wheel)	109,320	98,430		98,430
3866	Charter School Startup (New in FY06)	-			
3800	Supplementals / Other Bills	137,214	1,087,293		631,274
3900	Revenues From Other State Agencies	43,968			
TOTAL REVENUES FROM STATE SOURCES		43,563,442	46,257,147	-	47,693,553

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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38 Provo 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	3,404,719			
4500 Restricted Federal Through State	96,453	3,504		
4520 Programs for the Disabled (IDEA)	1,912,360	1,720,175		1,356,051
4530 Applied Technology Education	317,313	267,179		281,777
4600 Other Restricted Federal Through State	13,887			
4700 Federal Received Through Other Agencies	222,967	758,055		190,140
4800 No Child Left Behind (NCLB)	3,637,808	3,932,471		3,426,011
4810 Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	9,605,507	6,681,384	-	5,253,979
TOTAL REVENUES, 10 GENERAL FUND	67,748,082	68,526,602	-	68,422,804

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38 Provo 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	28,376,068	28,365,678		29,602,289
132 Salaries - Substitute Teachers	291,239	11,096		406
161 Salaries - Teacher Aides and Paraprofessionals	6,038,735	6,732,588		6,004,374
100 Salaries - All Other	1,190,847	231,331		92,420
Total Salaries (100)	35,896,889	35,340,693	-	35,699,489
210 Retirement	12,158,673	4,541,895		4,894,291
220 Social Security		2,629,129		2,618,867
240 Insurance (Health/Dental/Life)		4,885,040		5,405,402
200 Other Benefits		234,495		336,141
Total Benefits (200)	12,158,673	12,290,559	-	13,254,701
300 Purchased Professional and Technical Services	883,641	1,021,362		1,034,706
400 Purchased Property Services	79,277	68,101		55,123
500 Other Purchased Services	413,209			
561 Tuition to Other School Districts Within the State	71,890	477,093		416,823
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State		11,650		11,650
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	485,099	488,743	-	428,473
600 Supplies	1,166,562	2,038,157		1,804,606
641 Textbooks	33,523	41,253		29,938
Total Supplies (600)	1,200,085	2,079,410	-	1,834,544
700 Property (Instructional Equipment)	1,193,188	1,030,047		646,993
800 Other Objects	20,810	(364,707)		(43,752)
810 Dues and Fees		1,779		589
Total Other Objects (800)	20,810	(362,928)	-	(43,163)
TOTAL INSTRUCTION (1000)	51,917,662	51,955,987	-	52,910,866
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	240,923	237,694		339,185
142 Salaries - Guidance Personnel	703,299	739,801		710,688
143 Salaries - Health Services Personnel	-			
144 Salaries - Psychological Personnel	539,548	564,375		479,612
152 Salaries - Secretarial and Clerical	146,010	146,552		104,382
100 Salaries - All Other	68,465	501,037		440,859
Total Salaries (100)	1,698,245	2,189,459	-	2,074,726
210 Retirement	578,446	302,398		300,367
220 Social Security		163,592		153,606
240 Insurance (Health/Dental/Life)		268,505		250,153
200 Other Benefits		21,490		20,265
Total Benefits (200)	578,446	755,985	-	724,391
300 Purchased Professional and Technical Services	153,651	150,914		243,637
400 Purchased Property Services	(15,927)	3		3
500 Other Purchased Services	14,729	9,187		12,401
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	14,729	9,187	-	12,401
600 Supplies	30,520	46,156		35,550
700 Property	3,912	3,901		3,901
800 Other Objects	20,907	8,155		5,369
810 Dues and Fees	-			
Total Other Objects (800)	20,907	8,155	-	5,369
TOTAL STUDENTS (2100)	2,484,483	3,163,760	-	3,099,978

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38 Provo				
10 GENERAL FUND		ACTUAL	FINAL	ORIGINAL
		FY 2004	BUDGET	BUDGET
			FY 2005	FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115	Salaries - Supervisors & Directors	131,978	64,664	69,319
133	Salaries - Sabbatical Leave	-	30,500	36,816
145	Salaries - Media Personnel - Certified	715,502	753,114	784,920
152	Salaries - Secretarial and Clerical	196,319	183,915	171,596
162	Salaries - Media Personnel - Noncertificated	100,076	116,279	102,023
100	Salaries - All Other	121,785	11,776	12,000
	Total Salaries (100)	1,265,660	1,140,248	1,176,674
210	Retirement	405,553	167,649	170,051
220	Social Security		88,709	90,458
240	Insurance (Health/Dental/Life)		122,267	119,542
200	Other Benefits		11,429	11,540
	Total Benefits (200)	405,553	390,054	391,591
300	Purchased Professional and Technical Services	22,955	6,576	18,230
400	Purchased Property Services	2,118	55,460	55,800
500	Other Purchased Services	79,168	73,307	60,043
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	79,168	73,307	60,043
600	Supplies	82,490	129,135	102,331
644	Library Books	33,239	40,015	41,103
650	Periodicals	4,019	3,801	4,767
660	Audio Visual Materials	554	1,148	1,450
	Total Supplies (600)	120,302	174,097	149,651
700	Property	9,069	16,867	8,000
800	Other Objects	24,521	11,187	4,885
810	Dues and Fees		9,025	8,650
	Total Other Objects (800)	24,521	20,212	13,535
TOTAL INSTRUCTIONAL STAFF (2200)		1,929,346	1,876,821	1,873,524
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110	Salaries - District Board and Administration	184,381	214,346	221,782
115	Salaries - Supervisors and Directors	168,600	160,668	160,668
152	Salaries - Secretarial and Clerical	119,341	119,236	117,735
100	Salaries - All Other	8,133	9,807	21,800
	Total Salaries (100)	480,455	504,057	521,985
210	Retirement	166,454	78,756	81,525
220	Social Security		36,510	37,923
240	Insurance (Health/Dental/Life)		58,430	72,307
200	Other Benefits		5,107	5,162
	Total Benefits (200)	166,454	178,803	196,917
300	Purchased Professional and Technical Services	69,281	67,350	72,780
400	Purchased Property Services	2,169	200	200
500	Other Purchased Services	265,284	22,200	23,125
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	265,284	22,200	23,125
600	Supplies	58,941	50,901	42,600
700	Property	3,443	1	1,000
800	Other Objects	28,603	4,984	5,283
810	Dues and Fees		15,700	6,840
	Total Other Objects (800)	28,603	20,684	12,123
TOTAL DISTRICT ADMINISTRATION (2300)		1,074,630	844,196	870,730

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38 Provo 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	1,968,090	1,976,048		1,699,388
152	Salaries - Secretarial and Clerical	1,146,000	1,162,194		1,082,471
100	Salaries - All Other	105,215	30,606		86,608
	Total Salaries (100)	3,219,305	3,168,848	-	2,868,467
210	Retirement	1,116,674	474,200		755,719
220	Social Security		241,696		214,987
240	Insurance (Health/Dental/Life)		367,056		316,146
200	Other Benefits		31,286		27,908
	Total Benefits (200)	1,116,674	1,114,238	-	1,314,760
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	TOTAL SCHOOL ADMINISTRATION (2400)	4,335,979	4,283,086	-	4,183,227
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	406,658	1,245,979		1,189,757
210	Retirement	143,847	173,658		170,066
220	Social Security		92,672		85,209
240	Insurance (Health/Dental/Life)		164,904		142,856
200	Other Benefits		11,924		11,141
	Total Benefits (200)	143,847	443,158	-	409,272
300	Purchased Professional and Technical Services	51,500	230,062		316,632
400	Purchased Property Services	15,679	42,800		22,500
500	Other Purchased Services	5,766	316,043		336,958
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	5,766	316,043	-	336,958
600	Supplies	43,494	188,575		208,362
700	Property	1,752			28,041
800	Other Objects	8,305	7,450		9,700
810	Dues and Fees	-	950		1,000
	Total Other Objects (800)	8,305	8,400	-	10,700
	TOTAL CENTRAL (2500)	677,001	2,475,017	-	2,522,222
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	1,904,299	1,585,675		1,395,317
100	Salaries - All Other	1,406			
	Total Salaries (100)	1,905,705	1,585,675	-	1,395,317
210	Retirement	589,105	68,573		169,212
220	Social Security		111,406		108,477
240	Insurance (Health/Dental/Life)		204,267		199,744
200	Other Benefits		14,796		14,257
	Total Benefits (200)	589,105	399,042	-	491,690
300	Purchased Professional and Technical Services	27,761	44,278		48,678
400	Purchased Property Services	157,977	166,506		144,971
500	Other Purchased Services	47,602	34,750		41,950
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	47,602	34,750	-	41,950
600	Supplies	77,159	76,056		51,350
700	Property	12,529			
800	Other Objects	(444,119)	(577,200)		(829,145)
810	Dues and Fees				
	Total Other Objects (800)	(444,119)	(577,200)	-	(829,145)
	TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	2,373,719	1,729,107	-	1,344,811

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38 Provo				
10 GENERAL FUND		ACTUAL	FINAL	ORIGINAL
		FY 2004	BUDGET	BUDGET
			FY 2005	FY 2006
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION				
152	Salaries - Secretarial and Clerical	33,865	33,820	38,450
171	Salaries - Supervisors	53,384	48,000	54,305
172	Salaries - Bus Drivers	748,530	802,710	733,808
173	Salaries - Mechanics and Other Garage Employees	119,972	121,500	121,713
174	Salaries - Other (Trainers, etc.)		370	
	Total Salaries (100)	955,751	1,006,400	948,276
210	Retirement	85,198	104,500	114,163
220	Social Security	71,416	77,000	75,565
240	Insurance (Health / Accident / Life)	135,194	142,000	151,394
200	Other Benefits	10,005	10,200	10,590
	Total Benefits (200)	301,813	333,700	351,712
400	Purchased Property Services		31,500	52,901
511	Services from Other LEAs (In State)			
512	Services from Other LEAs (Out of State)	750		
513	Commercial		5,000	5,000
514	Student Allowance			
515	Payments in Lieu of Transportation - Subsistence	1,686	1,000	1,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)			
521	Property Insurance			
522	Liability Insurance			
530	Communications (Telephone and Other)	4,378	300	300
580	Travel / Per Diem		5,830	5,830
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	6,814	12,130	12,130
624	Motor Fuel	107,455	170,000	232,000
625	Natural Gas			
626	Electricity			
600	Other Supplies	165,635	140,500	170,235
	Total Supplies (600)	273,090	310,500	402,235
730	Equipment			
732	School Buses			
	Total Property (700)	-	-	-
890	Miscellaneous Expenditures	3,383	3,300	16,567
891	Training	1,296	2,500	2,500
	Total Other Objects (800)	4,679	5,800	19,067
TOTAL STUDENT TRANSPORTATION (2700)		1,542,147	1,700,030	1,786,321

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38 Provo 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2900 OTHER SUPPORT SERVICES					
100	Salaries	478,319			39,000
210	Retirement	155,750			10,000
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	155,750	-	-	10,000
300	Purchased Professional and Technical Services	119,739.00			
400	Purchased Property Services	31,968.00			
500	Other Purchased Services	39,534.00			
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	39,534.00	-	-	-
600	Supplies	51,851.00			
700	Property	22,080.00			
800	Other Objects	1,960.00			
810	Dues and Fees				
	Total Other Objects (800)	1,960.00	-	-	-
TOTAL OTHER SUPPORT (2900)		901,201	-	-	49,000
TOTAL SUPPORT SERVICES (2000)		15,318,506	16,072,017	-	15,729,813
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		67,236,168	68,028,004	-	68,640,679

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets	1,868			
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		1,868	-	-	-

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38 Provo 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	14,579,133	15,588,071	-	15,475,272
3000 Total State	43,563,442	46,257,147	-	47,693,553
4000 Total Federal	9,605,507	6,681,384	-	5,253,979
TOTAL REVENUES	67,748,082	68,526,602	-	68,422,804
EXPENDITURES BY OBJECT				
100 Salaries	46,306,987	46,181,359	-	45,913,691
200 Employee Benefits	15,616,315	15,905,539	-	17,145,034
300 Purchased Professional and Technical Services	1,328,528	1,520,542	-	1,734,663
400 Purchased Property Services	273,261	364,570	-	331,498
500 Other Purchased Services	943,996	956,360	-	915,080
600 Supplies	1,855,442	2,925,695	-	2,724,292
700 Property	1,245,973	1,050,816	-	687,935
800 Other Objects	(334,334)	(876,877)	-	(811,514)
TOTAL EXPENDITURES	67,236,168	68,028,004	-	68,640,679
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	511,914	498,598	-	(217,875)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,868	-	-	-
NET CHANGE IN FUND BALANCE	513,782	498,598	-	(217,875)
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	513,782	498,598	-	(217,875)

Explanation (5900 and Adjustment to Beginning Fund Balance)

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23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	753,632	777,000	-	1,288,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	75,980	78,335		79,085
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	361			
1800 Community Services Activities				
1900 Other Revenues From Local Sources	34,498	42,750		42,750
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	864,471	898,085	-	1,409,835
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	427,859	486,586		499,518
3209 Adult High School	308,182	310,591		197,108
3210 Adult Basic Skills				
3405 Social Security and Retirement		76,000		61,000
3900 Revenues from Other State Agencies	705,520	747,534		746,572
TOTAL REVENUES FROM STATE SOURCES	1,441,561	1,620,711	-	1,504,198
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	98,669	97,833		97,159
4580 Adult Education	68,213	27,239		27,239
4900 Other Revenues From Federal Sources	36,501			
TOTAL REVENUES FROM FEDERAL SOURCES	203,383	125,072	-	124,398
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	2,509,415	2,643,868	-	3,038,431

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38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				413,285
3200 OTHER SERVICES	363,621	370,806		39,260
100 Salaries	80,216	46,157		27,350
210 Retirement		27,131		7,155
220 Social Security		10,745		3,710
240 Insurance (Health/Dental/Life)		3,567		77,475
200 Other Benefits	80,216	87,600	-	15,270
Total Benefits (200)	18,049	14,910		297,090
300 Purchased Professional and Technical Services	188,048	301,800		2,500
400 Purchased Property Services	2,361	2,761		71,830
500 Other Purchased Services	72,430	147,539		4,000
600 Supplies	1,750	5,000		448,000
700 Property		224,000		
800 Other Objects				448,000
810 Dues and Fees	-	224,000	-	
Total Other Objects (800)				
TOTAL OTHER SERVICES (3200)	726,475	1,154,416	-	1,329,450
3300 COMMUNITY SERVICES	1,092,124	1,162,175		1,136,225
100 Salaries	287,545	124,395		107,566
210 Retirement		83,981		72,305
220 Social Security		87,632		84,242
240 Insurance (Health/Dental/Life)		11,081		10,922
200 Other Benefits	287,545	307,089	-	275,035
Total Benefits (200)	77,586	72,400		74,000
300 Purchased Professional and Technical Services	7,304	19,900		19,500
400 Purchased Property Services	26,700	39,836		39,824
500 Other Purchased Services	121,530	73,810		82,236
600 Supplies	16,304	23,833		21,383
700 Property	22,420	44,029		37,030
800 Other Objects	146	200		200
810 Dues and Fees	22,566	44,229	-	37,230
Total Other Objects (800)				
TOTAL COMMUNITY SERVICES (3300)	1,651,659	1,743,272	-	1,685,433
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,378,134	2,897,688	-	3,014,883

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE					
1000	Total Local	864,471	898,085	0	1,409,835
3000	Total State	1,441,561	1,620,711	-	1,504,198
4000	Total Federal	203,383	125,072	-	124,398
TOTAL REVENUES		2,509,415	2,643,868	-	3,038,431
EXPENDITURES BY OBJECT					
100	Salaries	1,455,745	1,532,981	0	1,549,510
200	Employee Benefits	367,761	394,689	-	352,510
300	Purchased Professional and Technical Services	95,635	87,310	-	89,270
400	Purchased Property Services	195,352	321,700	-	318,590
500	Other Purchased Services	29,061	42,597	-	42,324
600	Supplies	193,960	221,349	-	154,066
700	Property	18,054	28,833	-	25,383
800	Other Objects	22,566	268,229	-	485,230
TOTAL EXPENDITURES		2,378,134	2,897,688	-	3,014,883
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		131,281	(253,820)	-	23,548
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN FUND BALANCE		131,281	(253,820)	-	23,548
FUND BALANCE - BEGINNING (From Prior Year)					
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		131,281	(253,820)	-	23,548

Explanation (5900 and Adjustment to Beginning Fund Balance)

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38 Provo 31 DEBT SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,831,370	3,958,000	-	4,022,000
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	3,831,370	3,958,000	-	4,022,000
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-	-	-	-
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	3,831,370	3,958,000	-	4,022,000

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	1,548,614	2,015,000		1,645,000
840 Redemption of Principal	2,345,000	1,880,000		2,235,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	3,893,614	3,895,000	0	3,880,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds	1,655,700			
5130 Issuance of Refunding Bonds	18,705,406			
5140 Payment to Refunded Bonds Escrow	(20,245,727)			
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	115,379	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	3,831,370	3,958,000	-	4,022,000
3000 Total State	-	-	-	-
TOTAL REVENUES	3,831,370	3,958,000	-	4,022,000
EXPENDITURES BY OBJECT				
800 Other Objects	3,893,614	3,895,000	-	3,880,000
TOTAL EXPENDITURES	3,893,614	3,895,000	-	3,880,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(62,244)	63,000	-	142,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	115,379	-	-	-
NET CHANGE IN FUND BALANCE	53,135	63,000	-	142,000
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	53,135	63,000	-	142,000

Explanation (5900 and Adjustment to Beginning Fund Balance)

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	7,315,096	7,556,000	0	6,510,000
1500 Earnings on Investments	13,069	28,150		30,000
1900 Other Revenues From Local Sources	92,617	77,000		63,000
TOTAL REVENUES, LOCAL SOURCES	7,420,782	7,661,150	0	6,603,000
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	7,420,782	7,661,150	0	6,603,000

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	521,064	1,125		1,125
210 Retirement	118,961	168		168
220 Social Security		86		86
240 Insurance (Health/Dental/Life)				
200 Other Benefits		11		11
Total Benefits	118,961	265	0	265
300 Purchased Professional and Technical Services	275,849	73,625		74,135
400 Purchased Property Services	316,189	33,754		31,069
500 Other Purchased Services	129,447	91,545		114,100
600 Supplies	2,534,247			
700 Property				
800 Other Objects	10,856	9,868		8,768
810 Dues and Fees				
Total Other Objects (800)	10,856	9,868	0	8,768
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	3,906,613	210,182	0	229,462
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	1,285,810	682,385		646,887
641 Textbooks	189,785	67,148		66,578
Total Supplies (600)	1,475,595	749,533	0	713,465
730 Equipment	680,514	200,000		200,000
TOTAL INSTRUCTION (1000)	2,156,109	949,533	0	913,465
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies	22,582	529,632		570,945
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	22,582	529,632	0	570,945
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies		4,000		2,300
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	4,000	0	2,300
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies		7,608		7,393
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	7,608	0	7,393
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies	6,425			
730 Equipment	(637)			
TOTAL EXPENDITURES CENTRAL (2500)	5,788	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies		1,180,430		1,267,885
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	1,180,430	0	1,267,885
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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38 Provo					
32 CAPITAL PROJECTS FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005		FY 2006
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites	79,240			
720	Buildings		1,901,165		453,643
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	79,240	1,901,165	0	453,643
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		79,240	1,901,165	0	453,643
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest	192,247	203,000		195,000
840	Redemption of Principal	1,498,479	515,000		544,000
	Total Other Objects (800)	1,690,726	718,000	0	739,000
TOTAL DEBT SERVICE (5000)		1,690,726	718,000	0	739,000
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		3,954,445	5,290,368	0	3,954,631
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries		412,987		342,987
210	Retirement		41,000		41,000
220	Social Security		32,000		32,000
240	Insurance (Health/Dental/Life)		29,800		29,800
200	Other Benefits		4,100		4,100
	Total Benefits (200)	0	106,900	0	106,900
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
460	Construction and Remodeling		804,772		892,800
	Total Property (400)	0	804,772	0	892,800
500	Other Purchased Services				
600	Supplies - New Buildings		370,000		370,000
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	370,000	0	370,000
710	Land and Improvements				
720	Buildings				
731	Machinery				
732	School Buses				
733	Furniture and Fixtures		494,567		476,926
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	494,567	0	476,926
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		0	2,189,226	0	2,189,613
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		7,861,058	7,689,776	0	6,373,706

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	507,100	240,000		
5500 Capital Lease Proceeds	168,671			
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	675,771	240,000	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	7,420,782	7,661,150	-	6,603,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	7,420,782	7,661,150	-	6,603,000
EXPENDITURES BY OBJECT				
100 Salaries	521,064	414,112	-	344,112
200 Employee Benefits	118,961	107,165	-	107,165
300 Purchased Professional and Technical Services	275,849	73,625	-	74,135
400 Purchased Property Services	316,189	838,526	-	923,869
500 Other Purchased Services	129,447	91,545	-	114,100
600 Supplies	4,038,849	2,841,203	-	2,931,988
700 Property	759,117	2,595,732	-	1,130,569
800 Other Objects	1,701,582	727,868	-	747,768
TOTAL EXPENDITURES	7,861,058	7,689,776	-	6,373,706
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(440,276)	(28,626)	-	229,294
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	675,771	240,000	-	-
NET CHANGE IN FUND BALANCE	235,495	211,374	-	229,294
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	235,495	211,374	-	229,294

Explanation (5900 and Adjustment to Beginning Fund Balance)
Function 2600 has dues of \$7,040 and \$5,940 in 05 and 06 that were combined in obj. 800 as the formula doesn't add 810.

38 Provo				
40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	918,913	984,600		903,450
1620 Sales to Adults	78,919	70,800		69,600
1690 Other Revenues From Local Sources	65,412	29,100		36,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	1,063,244	1,084,500	0	1,009,050
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	366,636	380,000		380,000
TOTAL REVENUES, STATE SOURCES	366,636	380,000	0	380,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	254,952	250,000		270,000
4572 Lunch Reimbursement (Free and Reduced Meals)	1,424,654	1,400,000		1,425,000
4573 Special Milk Reimbursement	463	400		400
4574 Breakfast Reimbursement	337,511	325,000		335,000
4575 Child and Adult Care Food Program	48,824	40,000		48,000
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	285,830	254,300		290,000
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	2,352,234	2,269,700	0	2,368,400
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	3,782,114	3,734,200	0	3,757,450

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,472,217	1,491,800		1,360,878
210 Retirement	432,693	155,000		148,568
220 Social Security		109,600		103,582
240 Insurance (Health/Dental/Life)		155,000		155,874
200 Other Benefits		13,500		13,491
Total Benefits (200)	432,693	433,100	0	421,515
300 Purchased Professional and Technical Services	252	600		24,000
400 Purchased Property Services	44,833	45,600		10,000
500 Other Purchased Services	4,061	43,200		41,400
600 Non-Food Supplies	236,076	217,800		160,650
630 Food	1,167,035	1,119,800		1,219,462
Total Supplies (600)	1,403,111	1,337,600	0	1,380,112
700 Property	254,926	337,800		102,000
780 Depreciation - Enterprise Funds				
Total Property (700)	254,926	337,800	0	102,000
800 Other Objects	475,799	413,100		416,945
810 Dues and Fees	761	600		600
Total Other Objects (800)	476,560	413,700	0	417,545
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	4,088,653	4,103,400	0	3,757,450

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,063,244	1,084,500	-	1,009,050
3000 Total State	366,636	380,000	-	380,000
4000 Total Federal	2,352,234	2,269,700	-	2,368,400
TOTAL REVENUES	3,782,114	3,734,200	-	3,757,450
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,472,217	1,491,800	-	1,360,878
200 Employee Benefits	432,693	433,100	-	421,515
300 Purchased Professional and Technical Services	252	600	-	24,000
400 Purchased Property Services	44,833	45,600	-	10,000
500 Other Purchased Services	4,061	43,200	-	41,400
600 Supplies	1,403,111	1,337,600	-	1,380,112
700 Property	254,926	337,800	-	102,000
800 Other Objects	476,560	413,700	-	417,545
TOTAL EXPENSES/EXPENDITURES	4,088,653	4,103,400	-	3,757,450
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(306,539)	(369,200)	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(306,539)	(369,200)	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	(306,539)	(369,200)	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES					
1000 REVENUES FROM LOCAL SOURCES					
1200	Local Governmental Units Other Than LEAs				
1300	Tuition				
1500	Earnings on Investments				
1700	District Activities				
1750	Enterprise Activities (School Vending and Stores)				
1800	Community Services Activities				
1900	Other Revenues From Local Sources				
1910	Rentals				250,000
1920	Contributions and Donations From Private Sources	184,387	250,000		
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970	Operating Revenues - Enterprise Funds				
	TOTAL REVENUES, LOCAL SOURCES	184,387	250,000	0	250,000
3000 REVENUES FROM STATE SOURCES					
3700	Miscellaneous State Revenues		7,748		7,748
3900	Revenues From Other State Agencies		1,220,551		1,200,000
	TOTAL REVENUES, STATE SOURCES	0	1,228,299	0	1,207,748
4000 REVENUES FROM FEDERAL SOURCES					
4100	Unrestricted Revenue Direct From Federal				
4200	Unrestricted Revenue Through State		2,481,973		1,038,904
4300	Restricted Revenue Direct From Federal		64,704		64,704
4400	Restricted Revenue Through State				
	TOTAL REVENUES, FEDERAL SOURCES	0	2,546,677	0	1,103,608
	TOTAL REVENUES, OTHER FUNDS	184,387	4,024,976	0	2,561,356

ANNUAL FINANCIAL REPORT

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38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENSES/EXPENDITURES

1000 INSTRUCTION		1,424,808		542,190
100 Salaries		134,606		31,664
210 Retirement		109,221		41,479
220 Social Security		73,456		13,000
240 Insurance (Health/Dental/Life)		14,318		5,421
200 Other Benefits	0	331,601	0	91,564
Total Benefits (200)		196,469		73,627
300 Purchased Professional and Technical Services		6,000		
400 Purchased Property Services		346,012		274,842
500 Other Purchased Services	724,186	1,327,783		1,259,015
600 Supplies		127,753		5,000
700 Property				
780 Depreciation-Enterprise Funds	0	127,753	0	5,000
Total Property (700)		183,836		254,555
800 Other Objects				
810 Dues and Fees	0	183,836	0	254,555
Total Other Objects (800)				
TOTAL INSTRUCTION (1000)	724,186	3,944,262	0	2,500,793
2000 SUPPORT SERVICES		40,758		25,590
100 Salaries		5,837		3,628
210 Retirement		3,077		2,027
220 Social Security		7,286		5,700
240 Insurance (Health/Dental/Life)		403		285
200 Other Benefits	0	16,603	0	11,620
Total Benefits (200)				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds	0	0	0	0
Total Property (700)				
800 Other Objects				
810 Dues and Fees	0	0	0	0
Total Other Objects (800)				
TOTAL SUPPORT SERVICES (2000)	0	57,361	0	37,210
3000 NONINSTRUCTIONAL SERVICES		19,114		18,900
100 Salaries		1,909		
210 Retirement		1,462		1,446
220 Social Security				
240 Insurance (Health/Dental/Life)		191		189
200 Other Benefits	0	3,562	0	1,635
Total Benefits (200)				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services		421		2,818
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds	0	0	0	0
Total Property (700)		256		
800 Other Objects				
810 Dues and Fees	0	256	0	0
Total Other Objects (800)				
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	23,353	0	23,353
TOTAL EXPENDITURES, OTHER FUNDS	724,186	4,024,976	0	2,561,356

ANNUAL FINANCIAL REPORT

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38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	184,387	250,000	-	250,000
3000 Total State	-	1,228,299	-	1,207,748
4000 Total Federal	-	2,546,677	-	1,103,608
TOTAL REVENUES	184,387	4,024,976	-	2,561,356
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	1,484,680	-	586,680
200 Employee Benefits	-	351,766	-	104,819
300 Purchased Professional and Technical Services	-	196,469	-	73,627
400 Purchased Property Services	-	6,000	-	-
500 Other Purchased Services	724,186	346,012	-	274,842
600 Supplies	-	1,328,204	-	1,261,833
700 Property	-	127,753	-	5,000
800 Other Objects	-	184,092	-	254,555
TOTAL EXPENSES / EXPENDITURES	724,186	4,024,976	-	2,561,356
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(539,799)	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(539,799)	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	(539,799)	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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38 Provo SUMMARY - ALL FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES BY SOURCE				
1000 Total Local	27,943,387	29,439,806	-	28,769,157
3000 Total State	45,371,639	49,486,157	-	50,785,499
4000 Total Federal	12,161,124	11,622,833	-	8,650,385
TOTAL REVENUES	85,476,150	90,548,796	-	88,405,041
EXPENDITURES BY OBJECT				
100 Salaries	49,756,013	51,104,932	-	49,754,871
200 Employee Benefits	16,535,730	17,192,259	-	18,131,043
300 Purchased Professional and Technical Services	1,700,264	1,878,546	-	1,995,695
400 Purchased Property Services	829,635	1,576,396	-	1,581,957
500 Other Purchased Services	1,830,751	1,479,714	-	1,387,746
600 Supplies	7,491,362	8,654,051	-	8,452,291
700 Property	2,278,070	4,140,934	-	1,950,887
800 Other Objects	5,759,988	4,612,012	-	4,973,584
TOTAL EXPENDITURES	86,181,813	90,638,844	-	88,228,074
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(705,663)	(90,048)	-	176,967
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	793,018	240,000	-	-
NET CHANGE IN FUND BALANCE	87,355	149,952	-	176,967
FUND BALANCE - BEGINNING (From Prior Year)	-	-	-	-
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	87,355	149,952	-	176,967

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ANNUAL FINANCIAL REPORT

7/6/2005

38 Provo

Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001825	5,989,814	.001800	6,406,000		.001720	6,153,000
Voted Leeway (53A-17a-133)	.000864	3,459,604	.000903	3,053,000		.000860	3,137,000
Board Leeway (53A-17a-134) (Class Size Reduction)	.000257	1,030,775	.000269	1,066,000		.000400	1,611,000
Board Leeway (53A-17a-151) (Reading Program)	.000000		.000000	0		.000000	0
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000107	427,869	.000112	389,000		.000120	433,000
Tort Liability (63-30-27)	.000046	184,761	.000048	168,000		.000075	282,000
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		1,244,700		1,250,000			1,200,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		52,700		55,000			50,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		20,400		22,000			20,000
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003099	12,410,623	.003132	12,409,000	0	.003175	12,886,000

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000188	676,132	.000196	697,000		.000320	1,213,000
Vehicle Fees in Lieu of Tax (59-2-405)		77,500		80,000			75,000
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)						xxx	
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000188	753,632	.000196	777,000	0	.000320	1,288,000

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.000957	3,417,770	.000999	3,543,000		.001003	3,612,000
Vehicle Fees in Lieu of Tax (59-2-405)		413,600		415,000			410,000
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)						xxx	
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000957	3,831,370	.000999	3,958,000	0	.001003	4,022,000

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000606	5,810,296	.000633	2,258,000		.000456	1,598,000
10% of Basic (53A-17a-145)	.001221	729,300	.001274	4,518,000		.001170	4,142,000
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		775,500		780,000			770,000
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)						xxx	
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001827	7,315,096	.001907	7,556,000	0	.001626	6,510,000

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.006071	24,310,721	.006234	24,700,000	0	.006124	24,706,000
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ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2004):** Because of changes to the Annual Financial Report format, the 2004 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2004 actual and fiscal year 2005 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget/Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. **Submit two separate reports:** (1) an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and (2) an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. **After being reviewed and reconciled, AFR data are compiled and published in the Annual Report of the State Superintendent of Public Instruction.** Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov

Please send the signature page to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)